UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

-----X THE NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS PENSION FUND, NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS WELFARE FUND, NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS VACATION FUND, NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS ANNUITY FUND, NEW YOR CITY DISTRICT COUNCIL, NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS APPRENTICESHIP, JOURNEYMAN RETRAINING, EDUCATIONAL AND INDUSTRY FUND, NEW YORK CITY DISTRICT COUNCIL OF CARPENTERS CHARITY FUND, and THE NEW YORK CITY AND VICINITY CARPENTERS LABOR-MANAGMEENT COOPERATION FUND, by MICHAEL J. FORDE and PAUL O'BRIEN, as TRUSTEES, and MICHAEL J. FORDE AS EXECUTIVE SECRETARY-TREASURER, DISTRICT COUNCIL FOR NEW YORK CITY AND VICINITY, UNITED BROTHERHOOD OF CARPENTERS AND JOINDERS OF AMERICA,

08-CV-3047(JSR)

7.1 STATEMENT

Plaintiffs,

-against-

S&G FLOORING, INC., Defendant. -----X

Pursuant to Rule 7.1 of the F.R.C.P. and to enable judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel of record for defendant, S&G FLOORING, INC. states that there are no parent corporations or any publicly held corporation which owns 10% or more of the stock of S&G FLOORING, INC.

Dated: Lake Success, New York May 28, 2008

/s/

Joseph Labuda Milman Labuda Law Group PLLC Attorneys for Defendant 3000 Marcus Avenue, Suite 3W3 Lake Success, NY 11042 (516) 328-8899

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